

PROPERTY ASSESSMENT APPEAL BOARD
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GLOSSARY OF COMMON TERMS

This glossary is intended to help you understand terms that may be used in your appeal before the Property Assessment Appeal Board. The glossary is not a legal or technical document and is issued for general information purposes only.

Administrative Code: The Iowa Administrative Code is a compilation of all rules adopted by state agencies and boards that govern practice and procedure before the agency or board. PAAB rules can be found at Iowa Admin. Code r. 701-71.21 et. al.

Affirm: Confirming a decision or order previously made by the local board of review or the PAAB.

Appearance: The official notice filed with the PAAB that tells the PAAB an attorney is representing a party to the appeal.

Appellant (Petitioner): A party appealing a decision from the local board of review, usually seeking reversal of the decision. In appeals before the PAAB it is typically the taxpayer/property owner.

Appellee (Respondent): A party against whom the appeal is filed. In appeals before the PAAB it is typically the local board.

Attorney: A person who is licensed to give legal advice or act as a representative for another in a proceeding.

Brief: A written document that sets out the arguments of a party, including the important facts, a statement of the issues, and legal authority supporting a party's contentions.

Code: The Iowa Code is a compilation of all laws approved by the Iowa Legislature and the governor. Statutes relevant to the PAAB can be found at Iowa Code sections 421.1A and 441.37A; as well as other provisions of Iowa Code Chapter 441.

Continuance: To continue a matter or hearing to another time.

Cross-examination: Questioning of a witness by the opposing party.

Closing statement: A summary of what was presented at hearing.

Declaratory Judgment: An action in which the PAAB, at the request of a party, declares the rights, duties, status, or other legal relationships of parties.

Default Judgment: A judgment entered when a party who fails to take a step required in progress of an action; often resulting in an unfavorable ruling.

De Novo: Meaning "of new." Describes a standard of review in which the PAAB reviews anew the evidence and record of a case from the local board of review, as opposed to a review limited to the correction of errors.

Discovery: Finding or learning something that was previously unknown. Typically a party requests certain information from another party. The primary discovery tools are interrogatories, depositions, requests for admissions, and requests for production. Each party has the right to conduct discovery.

Docket number: The number assigned to an appeal with the property assessment appeal board; for example 07-01-0001. The first numbers indicate the year of the appeal; the second numbers indicate the city or county where the property is located; the final numbers are assigned consecutive numbers and identify the specific appeal.

Ex parte: On or for one party only, for the benefit of that party, without notice to or argument from the opposing party. An *ex parte communication* is an exchange of information, orally or in writing, between the PAAB or presiding officer and an attorney or party without the opposing attorney or party present. To maintain the PAAB's impartiality, judicial ethics prohibit a presiding officer from considering ex parte communications concerning a pending proceeding.

Exhibit: A document, record, or other tangible object introduced as evidence in a hearing.

Evidence: Any demonstration of a fact that tends to prove or disprove the existence of an alleged fact. Evidence can take many forms such as a statement of a witness, an object, etc., that bears on or establishes a point in question. *Admissible evidence* refers to evidence that is relevant to an appeal and is of the character of evidence eligible to be received into the record.

Hearsay: Testimony of a witness relating a statement made by someone else. This evidence is admissible in a hearing before the PAAB.

Interrogatories: Written questions given to an opposing party in an appeal as part of discovery.

Jurisdiction: The extent of the authority and power of the PAAB to preside over a case and interpret and apply the law.

Legal representative: A person who acts on behalf of another person.

Motion: An application, or writing, to the court requesting a specific ruling in a pending appeal. Usually, a motion concerns an issue within the board's discretion.

Notice of Appeal & Petition: A filing required to appeal a decision of the local board of review. The Notice of Appeal & Petition must be postmarked to the PAAB within 20 days of the postmark date of the decision from the local board of review.

Objection: A statement opposing specific testimony or admission of evidence; opposing something that has occurred or is about to occur.

Opening Statement: A procedure at the start of a hearing in which each party summarizes the basis of the appeal or defense to the appeal.

Opinion: A formal written statement or decision by the PAAB or presiding officer of the law bearing on a hearing, usually as a resolution of an appeal. Typically called an Order in an appeal before the PAAB.

Parcel number: The special identification number, assigned by a city or county, that refers to a specific piece of property.

Parties: A person, corporation, or association, who is an appellant or appellee in a case.

Pleading: A written statement setting out a claim or a defense in an appeal.

Power of attorney: A document giving someone authority to act on behalf of another person.

Record: All of the documents properly submitted prior to hearing and at hearing in an appeal file.

Request for Production: A party's written request that another party provide specified documents or other tangible things for inspection and copying as party of discovery.

Settlement: A signed agreement by opposing parties settling the issue on appeal.

Statute: A law adopted by the legislature.

Stipulation: A written agreement by opposing parties in a case as to any manner pertaining to hearing proceedings. Stipulations serve to simplify and expedite proceedings when parties agree on certain facts or procedures.

Subpoena: A written legal notice compelling a person to appear at hearing to testify as a witness. *Subpoena duces tecum* is a notice to compel a person to appear and bring specified documents, records, or items.

Sustain: The PAAB's acceptance of a motion or objection.

Testimony: Spoken evidence given by a witness, under oath, as distinguished by evidence derived by writings and other sources.

Witness: A person who testifies to what he or she has seen, heard, or otherwise observed or testifies to his or her opinion.